

WV State Auditor - Local Government Services Division - Review Sheet

County:	MARION				
Fiscal Year:	2009 - 2010	Original	Revised	Original	Revised
Contact:	Marie Lockhart	General	General	Coal	Coal
Phone No:	304-367-5455	Fund	Fund	Fund	Fund

REVENUES

280	Reserve for Encumbrances	-	-	-	-
299	Unencumbered Fund Balance	915,757	915,757	1,770,254	1,770,254
301-01	Property Tax Current Year	6,538,759	6,538,759		-
301-02-05	Prior Year Taxes	500,000	500,000		-
301-06	Supplemental Taxes	220,000	220,000		-
301-07	Surplus	16,000	16,000		-
301-08	Del. & Non-entered Land Fund	10,000	10,000		-
301-09	Redemption from State Auditor	4,700	4,700		-
301-10	Prior Years Fifth & Other Prior years	-	-		-
301-11	Tax Lien Surplus	-	-		-
301-12	Tax Loss Restoration	-	-		-
301-90	Property Tax - Excess Levy	-	-		-
301-91	Property Tax - Excess Levy	-	-		-
301-92	Property Tax - Excess Levy	-	-		-
302	Tax Penalties & Interest	362,000	362,000		-
303	Dog Taxes	-	-		-
304	Property Transfer Tax	223,700	223,700		-
305	Coal Severance Tax		-	32,000	32,000
306	Gas & Oil Severance Tax	128,000	128,000		-
307	Horse & Dog Racing Tax	-	-		-
308	Wine & Liquor Tax	3,800	3,800		-
309	Hotel Occupancy Tax	153,000	153,000		-
310	Waste Coal	-	-		-
311	Payment in-Lieu of Taxes	-	-		-
312	Synthetic Fuel Tax	44,000	44,000		-
317	Licenses	-	-		-
318	Building Permits	-	-		-
319	Miscellaneous Permits	-	-		-
322	Federal Grants	-	-		-
323	State Grants	-	-		-
324	Other Grants	-	-		-
325	Federal Payment in Lieu of Taxes	-	-		-
327	Charges for Services	-	-		-
328	Magistrate Court Clerk	-	-		-
329	Sheriff's Service of Process	67,742	67,742		-
330	Sheriff's Earnings	6,500	6,500		-
331	County Clerk's Earnings	200,000	200,000		-
332	Circuit Clerk's Earnings	58,500	58,500		-
333	Prosecuting Attorney's Earnings	-	-		-
334	Accident Reports	5,000	5,000		-
335	Motor Vehicle License Fee	11,800	11,800		-

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336	Map Sales	-	-	-	-
337	Clerk Deed Fees	-	-	-	-
339	Parks & Recreation Fees	-	-	-	-
340	Rents & Concessions	5,420	5,420	-	-
341	Landfill/Incinerator Fees	-	-	-	-
342	Airport Revenue	-	-	-	-
343	Cemetery Revenue	-	-	-	-
344	Ambulance Fees	-	-	-	-
345	Emergency Services Fees	-	-	-	-
346	Emergency 911 Fee	-	-	-	-
347	Special Patrol/Security Systems	-	-	-	-
348	Franchise Agreement	61,800	61,800	-	-
349	Inspection Fees	-	-	-	-
350	IRP Fees (International Reg. Plan)	23,700	23,700	-	-
351	Jail Fees	6,300	6,300	-	-
361	Fines, Fees & Court Costs	3,700	3,700	-	-
362	Regional Jail Operations Partial Reim.	-	-	-	-
365	Interest Earned	40,000	40,000	-	-
366	Miscellaneous Revenue	32,250	32,250	-	-
367	Sheriff's Commission	15,000	15,000	-	-
368	Confiscated Property	-	-	-	-
369	Commissions	2,700	2,700	-	-
370	Gaming Income	42,877	42,877	-	-
371	Recycling Programs	-	-	-	-
372	Filing Fees	-	-	-	-
373	Video Lottery	125,100	125,100	-	-
374	Planning Commission Revenue	-	-	-	-
375	Sale of Materials	77,700	77,700	-	-
376	Royalties	-	-	-	-
377	Sale of Bonds	-	-	-	-
378	Proceeds from Bond Restructuring	-	-	-	-
380	Contributions/Transfer from Other Entities	-	-	-	-
381	Charges to Other Entities	50,000	50,000	-	-
382	Refunds/Reimbursements (External Sources)	59,000	59,000	-	-
383	Parking	-	-	-	-
384	Sale of Fixed Assets	-	-	-	-
385	Gain/Loss on Sale of Fixed Assets	-	-	-	-
388	Transfers From Other Funds	-	-	-	-
390	Emergency 911 Reimbursement	-	-	-	-
391	Dog & Kennel Reimbursement	-	-	-	-
392	Concealed Weapons Reimbursements	-	-	-	-
393	Home Confinement Reimbursements	-	-	-	-

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394	General School Reimbursements	250,000	250,000		-
395	Magistrate Court Reimbursements	14,000	14,000		-
396	Worthless Check Reimbursements	-	-		-
397	Payroll Reimbursements	-	-		-
398	Transfers from Rainy Day Funds	-	-		-
399	Transfers Assessor's Valuation Fund	-	-		-
Total Revenues		10,278,805	10,278,805	1,802,254	1,802,254
General Government Expenditures					
401	County Commission	784,119	784,119	61,000	61,000
402	County Clerk	595,650	595,650	-	-
403	Circuit Clerk	451,603	451,603	-	-
404	Sheriff-Treasurer	513,238	513,238	-	-
405	Prosecuting Attorney	753,097	753,097	-	-
406	Assessor	644,611	644,611	-	-
407	Assessor's Valuation Fund	-	-	-	-
408	Statewide Computer Network	100,000	100,000	-	-
409	Sheriff's Tax Processing	-	-	-	-
410	Surveyor	-	-	-	-
411	Fiduciary Supervisor	36,000	36,000	-	-
412	Agricultural Agent	-	-	89,366	89,366
413	Elections-County Clerk	288,330	288,330	-	-
414	Elections-Circuit Clerk	-	-	-	-
415	Magistrate Court	-	-	-	-
416	Circuit Court	-	-	-	-
417	County Administrator	-	-	-	-
418	Purchasing Department	582,447	582,447	-	-
419	Personnel Office	84,410	84,410	-	-
420	Custodial	281,683	281,683	-	-
421	Civil Service	-	-	-	-
422	Infrastructure	-	-	-	-
423	Insurance Program (Self Insured)	-	-	-	-
424	Courthouse	506,051	506,051	-	-
425	Other Buildings	111,000	111,000	420,284	420,284
426	Printing	-	-	-	-
427	Microfilm	-	-	-	-
428	Data Processing	178,715	178,715	-	-
429	Regional Development Authority	-	-	14,716	14,716
430	Community Development	-	-	-	-
431	Economic Development	-	-	35,000	35,000
432	Industrial Development	-	-	-	-
433	Geographic Information System	-	-	245,000	245,000
434	Airports	-	-	25,000	25,000

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435	Public Works Department	-	-	-	-
436	Rehabilitation of Property	9,800	9,800	-	-
437	Acquisition of Property	-	-	-	-
438	Building Inspection	-	-	6,300	6,300
439	Planning & Zoning	64,322	64,322	8,000	8,000
440	Engineering	-	-	-	-
441	Housing Authority	-	-	-	-
442	Federal Grants	-	-	-	-
443	State Grants	-	-	-	-
444	Other Grants	-	-	-	-
445	Litigation Reserve	-	-	-	-
446	Parking	-	-	-	-
447	Finance Department	-	-	-	-
448	Courthouse Annex	-	-	-	-
449	Worthless Check	-	-	-	-
450	Farm Preservation Programs	-	-	-	-
451	Zoning Board	-	-	-	-
452	Teen Court	-	-	-	-
460	County Clerk Operations	-	-	-	-
697	Contributions to Comms/Authorities	-	-	-	-
698	Transfers/Reim. (Audit Findings)	261,073	261,073	369,651	369,651
699	Contingencies	214,000	214,000	50,000	50,000
Total General Government Expenditures		6,460,149	6,460,149	1,324,317	1,324,317
Public Safety Expenditures					
700	Sheriff-Law Enforcement	1,747,190	1,747,190	44,528	44,528
701	Sheriff-Service of Process	67,742	67,742	-	-
702	Reimbursable Jail Costs	-	-	-	-
703	Non-reimbursable Jail Costs	-	-	-	-
704	Regional Jail	1,301,000	1,301,000	-	-
705	Home Confinement	-	-	-	-
706	Concealed Weapons	-	-	-	-
707	Investigative Services	-	-	-	-
708	Police Special Duty	-	-	-	-
709	Juvenile Detention Center	-	-	-	-
710	Civil Defense	-	-	-	-
711	Emergency Services	46,178	46,178	14,000	14,000
712	Communication Center	-	-	-	-
713	Fire Department	-	-	130,000	130,000
714	Fire Coordinator	-	-	-	-
715	Ambulance Authority	-	-	-	-
716	Dog Warden/Humane Society	61,750	61,750	-	-
717	Central Garage	94,243	94,243	-	-

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718	Flood Control	-	-	3,000	3,000
719	Watershed Project	-	-	-	-
720	Dams & Dredging	-	-	-	-
721	Local Law Enforcement Grant	-	-	-	-
722	Local Law Enforcement Grant	-	-	-	-
723	Local Law Enforcement Grant	-	-	-	-
724	Local Law Enforcement Grant	40,089	40,089	-	-
725	Local Law Enforcement Grant	-	-	-	-
726	Local Law Enforcement Grant	-	-	-	-
727	Local Law Enforcement Grant	-	-	-	-
728	Local Law Enforcement Grant	-	-	-	-
729	Local Law Enforcement Grant	-	-	-	-
730	Courthouse Security	-	-	-	-
731	Community Based Corrections Program	-	-	-	-
732	Rapid Response	-	-	-	-
733	Mapping and Addressing	-	-	-	-
734	Local Emergency Planning Commission	-	-	-	-
Total Public Safety Expenditures		3,358,192	3,358,192	191,528	191,528
Health & Sanitation Expenditures					
800	Local Health Department	-	-	57,000	57,000
801	Mental Health	50,000	50,000	-	-
802	Other Health Programs	-	-	-	-
803	Hospital	-	-	-	-
804	Dental Clinic	-	-	-	-
805	Vital Statistics	-	-	-	-
806	Sewer	2,900	2,900	-	-
807	Storm Sewer	-	-	-	-
808	Solid Waste Authority	-	-	14,000	14,000
809	Water	-	-	100,000	100,000
810	Garbage Department	-	-	-	-
811	Landfill/Incinerator	-	-	-	-
812	Recycling Center	-	-	-	-
813	Litter Control	-	-	45,801	45,801
814	Federal Grants	-	-	-	-
815	State Grants	-	-	-	-
Total Health & Sanitation Expenditures		52,900	52,900	216,801	216,801
Culture & Recreation Expenditures					
900	Parks & Recreation	8,000	8,000	-	-
901	Swimming Pools	-	-	-	-
902	4-H CAMP	-	-	-	-
903	Arts & Humanities	-	-	-	-
904	Museum Commission	-	-	-	-

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905	Fair Associations/Festivals	-	-	-	-
906	Youth Camp	-	-	-	-
907	Summer Youth Program	-	-	5,000	5,000
908	Community Center	-	-	3,500	3,500
909	Historical Commission	-	-	-	-
910	Civic Promotions	-	-	-	-
911	Visitor's Bureau	105,000	105,000	-	-
912	Travel Council	-	-	-	-
913	Beautification	-	-	-	-
914	Rails to Trails	-	-	-	-
915	Hotel/Motel Promotion of Tourism	-	-	-	-
916	Library	66,000	66,000	-	-
917	Law Library	-	-	-	-
918	Federal Grants	-	-	-	-
919	State Grants	-	-	-	-
Total Culture & Recreation Expenditures		179,000	179,000	8,500	8,500
Social Services Expenditures					
950	Social Services	-	-	5,000	5,000
951	Human Resources	-	-	-	-
952	Senior Citizens	75,564	75,564	-	-
953	Public Transit	-	-	-	-
954	Federal Grants	-	-	-	-
955	State Grants	-	-	-	-
956	Homeless Shelter	-	-	-	-
957	Family Law Master	-	-	-	-
958	Community Council	-	-	-	-
959	Cemeteries	-	-	-	-
Total Social Services Expenditures		75,564	75,564	5,000	5,000
Capital Projects Expenditures					
960	General Government	-	-	-	-
961	Public Safety	-	-	-	-
962	Health & Sanitation	-	-	-	-
963	Culture & Recreation	-	-	-	-
964	Social Services	-	-	-	-
965	Central Garage	-	-	-	-
966	Geographic Information System	-	-	-	-
972	Federal Grants	-	-	-	-
973	Federal Grants	-	-	-	-
974	State Grants	-	-	-	-
975	County Clerk	53,000	53,000	-	-
976	Circuit Clerk	-	-	-	-
977	Assessor	-	-	-	-

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978	Prosecuting Attorney	-	-	-	-
979	Sheriff-Treasurer	-	-	-	-
980	Sheriff-Law Enforcement	-	-	20,000	20,000
981	Sheriff-Jail	-	-	-	-
982	Data Processing	-	-	-	-
983	Election County Clerk	-	-	36,108	36,108
984	Circuit Court	-	-	-	-
985	Community Development	-	-	-	-
986	County Commission	100,000	100,000	-	-
987	Courthouse	-	-	-	-
988	Other Buildings	-	-	-	-
989	Extension Services	-	-	-	-
990	Other Boards & Authorities	-	-	-	-
991	Purchasing	-	-	-	-
992	Communication Center	-	-	-	-
993	Dog Warden	-	-	-	-
994	Emergency Services	-	-	-	-
995	Service of Process	-	-	-	-
996	Ambulance	-	-	-	-
997	Water	-	-	-	-
998	Parks and Recreation	-	-	-	-
999	Streets and Highways	-	-	-	-

Total Capital Projects Expenditures	153,000	153,000	56,108	56,108
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SUMMARY

General Government Expenditures	6,460,149	6,460,149	1,324,317	1,324,317
Public Safety Expenditures	3,358,192	3,358,192	191,528	191,528
Health & Sanitation Expenditures	52,900	52,900	216,801	216,801
Culture & Recreation Expenditures	179,000	179,000	8,500	8,500
Social Services Expenditures	75,564	75,564	5,000	5,000
Capital Projects Expenditures	153,000	153,000	56,108	56,108

GRAND TOTAL ALL EXPENDITURES	10,278,805	10,278,805	1,802,254	1,802,254
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TOTAL REVENUES	10,278,805	10,278,805	1,802,254	1,802,254
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GAS & OIL SEVERANCE TAX

Revenue

Gas & Oil Severance	<u>128,000</u>
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Contact: Marie Lockhart

Phone No: 304-367-5455

Original

Revised

Original

Revised

General

General

Coal

Coal

Fund

Fund

Fund

Fund

Expenditure

General Government	<u>128,000</u>
Public Safety	<u>0</u>
Health & Sanitation	<u>0</u>
Culture & Recreation	<u>0</u>
Social Services	<u>0</u>
Capital Projects	
Total Expenditure	<u>128,000</u>

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Original

Revised

Original

Revised

General

General

Coal

Coal

Fund

Fund

Fund

Fund

Press Control G for Correction List

Corrections List - Budget FY MARION

308 Atleast 50% of revenue may be used for parks, rec and cultural types of expenditures

Spent \$66,000 on library. (Difference needed was 31,500)

Budgeted 44,000 for syn fuel tax